

Course Profile
Department of Management / International Trade Program

Course Number : MAN211	Course Title : Financial Accounting
Required / Elective : Required	Pre / Co-requisites : None
Catalog Description: Introduction to accounting principles and concepts, the recording process, adjusting the accounts and preparing the statements, completion of accounting cycle, accounting for a merchandising operations, and internal control and cash.	Textbook / Required Material : Accounting Principles , Kieso, Kimmel, Weygandt 2003, John Wiley & Sons, ISBN 0-471-19096-9
Course Structure / Schedule : (3+0+0) 3 / 6 ECTS	
Extended Description : This course provides an understanding of the principles of financial accounting in order to enable you to be an informed user of financial statements. To this end, the course provides an overview of how financial statements are prepared and emphasizes choices and estimates that are involved in the preparation. Published financial statements are used to illustrate the application of principles and the diversity in disclosures. The course explores the information provided by accounting numbers and the contexts in which such numbers are more (or less) informative.	
Design content : None	Computer usage: Computer usage required
<p>Course Outcomes:</p> <p>1 - Be able to apply published financial information and be able to use it to make judgments about the financial performance of companies. [3]</p> <p>2- Describe the aims, functions, uses and influence of accounting in society and in ethical financial decision-making. [3,13]</p> <p>3 - Define the elements of internal control and apply internal control procedures to business organizations. [3,8]</p> <p>4 - Possess the understanding and skills needed as a basis for subsequent courses dealing with entrepreneurship, venture capital and the construction of business plans. [3,7,8]</p> <p>5 – Demonstrate knowledge of basic terms and concepts related to accounting and describe fundamental generally accepted accounting principles (GAAP), especially as they apply to accrual accounting and ethical decision-making. [3,13,12]</p>	
Recommended reading: none	
Teaching methods: Lectures and exercises sessions.	
<p>Assessment methods:</p> <p>Attendance:5 %</p> <p>Midterms:40 %</p> <p>Final Examination:40 %</p>	

Class Exercises and pop quizzes : 15%

(There is 2 midterm each of them accounts for 20% of the final grade).

Student Workload/ECTS (European Credit Transfer System) Tableau:

Activity:	Number:	Duration (hour):	Total Workload (hour):
Pre- reading	15	1	15
Lectures	15	3	45
Preparatory reading	15	2	30
In Class-case studies	10	3	30
Examinations	3	10	30

TOTAL: 150 hours /25 = 6 ECTS

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